19/19.

File No. Motor Vehicles Tax II/49

Legal Department—

13 **BRANCH**

Subject:— P8E

Rules under the Motor Vehicles Tax Act 1935

5/93-B

File No. Motor Vehicles Tax II/49(R)

Legal Department.

A revised draft Notification is sent herewith.

2. Although it will be feasible to provide for the supply of copies of documents on payment of a fee of two rupees, it will not be legally feasible to ask for a fee of rupees five along with the memorandum of appeal. The revised draft Notification therefore omits that provision.

Sd/-
28-8

Additional Secretary to Government.

M.R.D.
4-6-36
C.4

U.R. to H.D., No. 9792, dated the 30th August 1949.

37/36

NOTIFICATION.

Home Department,

Bombay Castle, August 1949.

BOMBAY MOTOR VEHICLES TAX ACT, 1935.

No. 8845/5. .- The following draft of a notification which it is proposed to issue under section 20 of the Bombay Moter Vehicles Tax Act, 1935(Bom.XXXIV of the Bombay Moter1935), is published as required by sub-section(1) of the said section 20 for the the infromation of all persons likely to be affected thereby, and notices is hereby given that the said draft will be taken into consideration by the Government of Bombay on the expiry of one month from the date of its publication in the Bombay Government Gazette.

2. Any objections or suggestions which may be received by the Secretary to the Government of Bombay in the Home Department from any person with respect to the said draft before the expiry of the aforesaid period will be considered by Government.

DRAFT NOTIFICATION.

In exercise of the powers conferred bysection 20 of the Bombay Moter Vehicles Tax Act, 1935(Bom.XXXIV of 1935), the Government of Bombay is pleased to amend the Bombay Moter Vehicles Tax Rules, 1949, as follows, namely:-

After rule 30 of the said rules, the following new rules shall be inserted,namely:-

"31 Appeals under section 19A.- (1) Any person agrieved by any order of a registering authority made under the Act may, within a period of thirty days from the date on which such order was made, appeal to the Provincial Transport Officer.

(2) An appeal under sub-rule(1) shall be preferred in duplicate in the form of a memorandum setting forth concisely the grounds of objection to the order appealled against and shall be accompanied by a certified copy of that order.

32.Procedure on appeals:-When an appeal is presented under rule 31, the Provincial Transport Officer shall give an intimation thereof to the registering authority, and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as he deems fit, either confirm, modify or set aside the order of the registering authority.

33. Supply of copies:- The Provincial Transport Officer or the

officer of the registering authority concerned against whose order an appeal has been preferred under rule 31 may give to any person interested in the appeal copies of the memorandum of appeal and of anydocuments produced therewith on payment of a fee of two rupees per copy of each document.".

By order of the Government of Bombay,

Secretary to Government.

M.F.D.
4-6-56
1.4

Legal Department

A revised draft notification is sent herewith.

2. Attention is invited to this Department U.R. No. 12512, dated 7-11-49. As pointed out in that U.R. the amount of tax prescribed in the First Schedule to the Bombay Motor Vehicles Tax Rules, 1940, also is in respect of vehicles brought into the Province and temporarily used for a period exceeding 30 days. Since the intention appears to be to raise the rate of tax in respect of all motor vehicles, whether they are temporarily used or not, the mere amendment of the First Schedule to the Bombay Motor Vehicles Tax Rules, 1940 will not be sufficient to carry the object in view. It will be also necessary to amend the notification which appears to have been issued on 2-5-1940 under section 3 of the Act for the purpose of prescribing rates of tax to be levied on motor vehicles used or kept for use in the Province.

Sd/-
18-4

Additional Secretary to Government.

M.R.D.
4-6-56
C.4

U.R. to H.D. No. 13184 dated 19th November 1949.

NOTIFICATION.

Home Department,

Bombay, Castle, November 1949.

Bombay Motor Vehicles Tax Act, 1935.

No. 58/6.- The following draft of a notification which it is proposed to issue under section 20 of the Bombay Motor Vehicles Tax Act, 1935 (XXXIV of 1935), is published as required by sub-section(1) of section 20 of the said Act for the information of all persons likely to be affected thereby, and notice is herebt given that the said draft will be taken into consideration by the Government of Bombay in the expiry of one month from the date of its publication in the Bombay Government Gazette.

2. Any objections or suggestions which may be received by the Secretary to the Government of Bombay in the Home Department from any person with respect to the said draft before the expiry of the aforesaid period will be considered by Government.

Draft Notification.

In exercise of the powers conferred by section 20 of the Bombay Motor Vehicles Tax Act, 1935(XXXIV of 1935), the Government of Bombay is pleased to amend the Bombay Motor Vehicles Tax Rules, 1940, as follows, namely:-

For item(f) and the entires against it specified against class III in the First Schedule to the said Rules the following shall be substituted in each of the columns respectively namely:-

P.T.O.

*(f) the registered laden weight of which exceeds 150 cwt.	63-8	117-0	178-0	233-8	287-0	340-0	403-8	457-0	510-0	573-8	627-0	640-0

By order of the Governor of Bombay,

Deputy Secretary to Government.

Legal Department.

It appears from the Provincial Transport Office's letter dated the 23rd August 1949 at pages 3-5 ante that the intetition is to recover tax in respect of buses having a seating capacity exceedingx 28. To gives effect to this intention it is proposed to amend Article IV in the First Schedule to the Bombay Motor Vehicles Tax Rules, 1940. The First Schedule is inserted by Rule 21x of the Bombay Motor Vehicles Tax Rules 1940. That Rule provides that 'if a motor vehicle other than a trapsort vehicle is brought into the provinx and is to be kept for temporary use therein for a period ~~exceeding~~ exceeding thirty consecutive days or if such vehicle kept outside the province is to be used therein ever a period exceeding thirty consecutive days, the the owner or person in charge of such vehicle shall pay to the nearest registering authority, within seven days of the commencement of such use, the amount of tax due for the number of months the vehicle is to be used as computed in the table in the First Schedule to these rules.' It is clear from this Rule that the amount of tax prescribed in the First Schdule to the rules is in respect of vehicles brought into the province and temporarily used for a period exceeding 30 days. That Schedule will not , therefore, apply to any other vehicles. The proposal of the Privncial Transport Office to make the tax prescribed in the First Schedule applicable to all Motor Vehicles, whether temporarily used or not, by the substitution of the words and figures" section 3 and Rule 21" for the word and figures "Rule 21" below the words "First Schedule" in the Rules, is not therefore in order.

2. Section 3 of the Motor ~~Vehicles~~ Vehicles Tax, Act, 1935,, which is the charging section , provides that the tax at the rates fixed by the Provincial Government by notification in the Official Gazette, not exceeding the maximum rate specified in the First Schedule, shall be so levied on all Motor Vehicles used or kept for use in the Province. Under this section a notification has been issued on 2nd May 1940 in supersession of the previous notification dated the 26th February 1936 prescribing the rates at which tax shall be levied in respect of motor vehicles shown in Column 1 of the notification. Article IV of that notification prescribes rates in respect of motor vehicles plying forhire and used for the transport of passengers. The two provises to that Article are in accordance with the provises to

with the provisos to Article 4 in Schedule I to the Motor Vehicles Tax Act, 1935. The second proviso prescribes that the maximum annual tax in the case of motor vehicles registered for use solely within the the Municipal and Cantonment limits shall not exceed Rs. 333-6-0 and in other cases shall not exceed Rs. 500/- If the intention is to exceed this limit, it will be first necessary to amend the Act.

Sd/-
5-11

Additional Secretary to Government.

U.R. to H.D. No. 12512 ,dated the 7th November 1949.

M.R.D.
4-6-96
S.A